

Form F-66 (IA-2) (6-30-2016)		<b>STATE OF IOWA</b>  <b>2016</b> <b>FINANCIAL REPORT</b> <b>FISCAL YEAR ENDED</b> <b>JUNE 30, 2016</b>	
<b>CITY OF</b> <u>LENOX</u> , IOWA <b>DUE: December 1, 2016</b>		16208700700000 <b>CITY ADMINISTRATOR</b> <b>200 S. MAIN ST.</b> <b>LENOX, IA 50851</b>  <i>(Please correct any error in name, address, and ZIP Code)</i>	
<b>WHEN COMPLETED, PLEASE RETURN TO</b> Mary Mosiman, CPA Office of Auditor of State Lucas State Office Building 321 E. 12th Street, 2nd Floor Des Moines, IA 50319		NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.	

  

ALL FUNDS																								
Item description	Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)																				
<b>Revenues and Other Financing Sources</b>																								
Taxes levied on property	518,214		518,214	493,502																				
Less: Uncollected property taxes-levy year	0		0																					
<b>Net current property taxes</b>	518,214		518,214	493,502																				
Delinquent property taxes	0		0	0																				
TIF revenues	31,965		31,965	32,878																				
Other city taxes	87,387	0	87,387	80,062																				
Licenses and permits	5,224	0	5,224	4,900																				
Use of money and property	2,967	6,541	9,508	11,275																				
Intergovernmental	264,098	0	264,098	303,278																				
Charges for fees and service	219,048	1,396,882	1,615,930	2,035,834																				
Special assessments	0	0	0	0																				
Miscellaneous	46,000	0	46,000	13,445																				
Other financing sources	83,114	45,906	129,020	190,263																				
<b>Total revenues and other sources</b>	1,258,017	1,449,329	2,707,346	3,165,437																				
<b>Expenditures and Other Financing Uses</b>																								
Public safety	210,075	0	210,075	222,105																				
Public works	278,305	0	278,305	316,937																				
Health and social services	26,254	0	26,254	36,100																				
Culture and recreation	226,795	0	226,795	309,380																				
Community and economic development	43,591	0	43,591	45,862																				
General government	143,936	0	143,936	186,038																				
Debt service	75,307	0	75,307	77,963																				
Capital projects	350,676	0	350,676	588,959																				
<b>Total governmental activities expenditures</b>	1,354,939	0	1,354,939	1,783,344																				
Business type activities	0	1,233,693	1,233,693	1,779,253																				
<b>Total ALL expenditures</b>	1,354,939	1,233,693	2,588,632	3,562,597																				
Other financing uses, including transfers out	32,514	45,906	78,420	90,663																				
<b>Total ALL expenditures/And other financing uses</b>	1,387,453	1,279,599	2,667,052	3,653,260																				
<b>Excess revenues and other sources over (Under) Expenditures/And other financing uses</b>	-129,436	169,730	40,294	-487,823																				
Beginning fund balance July 1, 2015	1,470,887	1,250,615	2,721,502	2,057,709																				
Ending fund balance June 30, 2016	1,341,451	1,420,345	2,761,796	1,569,886																				
<b>Note</b> - These balances do not include \$ _____ held in non-budgeted internal service funds; \$ _____ held in Pension Trust Funds; \$ _____ held in Private Purpose Trust funds and \$ _____ held in agency funds which were not budgeted and are not available for city operations.																								
<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <th style="width: 40%;">Indebtedness at June 30, 2016</th> <th style="width: 15%;">Amount - Omit cents</th> <th style="width: 40%;">Indebtedness at June 30, 2016</th> <th style="width: 5%;">Amount - Omit cents</th> </tr> <tr> <td>General obligation debt</td> <td style="text-align: right;">\$ 435,000</td> <td>Other long-term debt</td> <td style="text-align: right;">\$ 0</td> </tr> <tr> <td>Revenue debt</td> <td style="text-align: right;">\$ 0</td> <td>Short-term debt</td> <td style="text-align: right;">\$ 0</td> </tr> <tr> <td>TIF Revenue debt</td> <td style="text-align: right;">\$ 0</td> <td></td> <td></td> </tr> <tr> <td></td> <td></td> <td>General obligation debt limit</td> <td style="text-align: right;">\$ 2,681,870</td> </tr> </table>					Indebtedness at June 30, 2016	Amount - Omit cents	Indebtedness at June 30, 2016	Amount - Omit cents	General obligation debt	\$ 435,000	Other long-term debt	\$ 0	Revenue debt	\$ 0	Short-term debt	\$ 0	TIF Revenue debt	\$ 0					General obligation debt limit	\$ 2,681,870
Indebtedness at June 30, 2016	Amount - Omit cents	Indebtedness at June 30, 2016	Amount - Omit cents																					
General obligation debt	\$ 435,000	Other long-term debt	\$ 0																					
Revenue debt	\$ 0	Short-term debt	\$ 0																					
TIF Revenue debt	\$ 0																							
		General obligation debt limit	\$ 2,681,870																					
CERTIFICATION																								
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF																								
Signature of city clerk		Date Published/Posted 11/16/16		Mark (x) one <input checked="" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted																				
Printed name of city clerk Dawne Bowman		Area Code 641		Number 333-2228																				
Signature of Mayor or other City official (Name and Title)		Date signed																						
PLEASE PUBLISH THIS PAGE ONLY																								

Part I		REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016						CITY OF LENOX						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS Indicate by entering an X in the appropriate box on this sheet ONLY			
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.					
1	<b>Section A - TAXES</b>											1					
2	<b>Taxes levied on property</b>	351,320	90,333		76,561			518,214			518,214	2					
3	Less: Uncollected property taxes - Levy year							0			0	3					
4	Net current property taxes	351,320	90,333		76,561	0		518,214		T01	518,214	4					
5	Delinquent property taxes							0		T01	0	5					
6	<b>Total property tax</b>	351,320	90,333		76,561	0	0	518,214			518,214	6					
7	<b>TIF revenues</b>			31,965				31,965		T01	31,965	7					
8	<b>Other city taxes</b>																
8	Utility tax replacement excise taxes							0		T15	0	8					
9	Utility franchise tax (Chapter 364.2, Code of Iowa)							0		T15	0	9					
10	Parimutuel wager tax							0		C30	0	10					
11	Gaming wager tax							0		C30	0	11					
12	Mobile home tax							0		T19	0	12					
13	Hotel/motel tax							0		T19	0	13					
14	Other local option taxes		87,387					87,387		T09	87,387	14					
15	<b>TOTAL OTHER CITY TAXES</b>	0	87,387	0	0	0	0	87,387	0		87,387	15					
16	<b>Section B - LICENSES AND PERMITS</b>	5,224						5,224		T29	5,224	16					
17	<b>Section C - USE OF MONEY AND PROPERTY</b>											17					
18	Interest	2,334	364			90		2,788	6,541	U20	9,329	18					
19	Rents and royalties	73						73		U40	73	19					
20	Other miscellaneous use of money and property	106						106		U20	106	20					
21								0			0	21					
22	<b>TOTAL USE OF MONEY AND PROPERTY</b>	2,513	364	0	0	90	0	2,967	6,541		9,508	22					
23												23					
24	<b>Section D - INTERGOVERNMENTAL</b>											24					
25												25					
26	<b>Federal grants and reimbursements</b>											26					
27	Federal grants	0						0		B89	0	27					
28	Community development block grants	0				48,219		48,219		B50	48,219	28					
29	Housing and urban development	0						0		B50	0	29					
30	Public assistance grants	0						0		B79	0	30					
31	Payment in lieu of taxes	3,771						3,771		B30	3,771	31					
32								0			0	32					
33	<b>Total Federal grants and reimbursements</b>	3,771	0	0	0	48,219	0	51,990	0		51,990	33					
34												34					
35												35					
36												36					
37												37					
38												38					
39												39					
40												40					

Continued on next page

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF LENOX						<input type="checkbox"/> GAAP	<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.		
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)					
41	Section D - INTERGOVERNMENTAL - Continued											41		
42												42		
43	State shared revenues											43		
44	Road use taxes		173,876					173,876		C46	173,876	44		
45												45		
46												46		
47												47		
48	Other state grants and reimbursements											48		
49	State grants	1,260						1,260		C89	1,260	49		
50	Iowa Department of Transportation							0		C89	0	50		
51	Iowa Department of Natural Resources							0		C89	0	51		
52	Iowa Economic Development Authority							0		C89	0	52		
53	CEBA grants							0		C89	0	53		
54	Commercial & Industrial Replacement Claim							0		C89	0	54		
55								0			0	55		
56								0			0	56		
57								0			0	57		
58								0			0	58		
59								0			0	59		
60	Total state	1,260	173,876	0	0	0	0	175,136	0		175,136	60		
61												61		
62	Local grants and reimbursements											62		
63	County contributions		12,000					12,000			12,000	63		
64	Library service	5,844						5,844		D89	5,844	64		
65	Township contributions	19,128						19,128		D89	19,128	65		
66	Fire/EMT service							0		D89	0	66		
67								0		D89	0	67		
68								0			0	68		
69								0			0	69		
70	Total local grants and reimbursements	24,972	12,000	0	0	0	0	36,972	0		36,972	70		
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	30,003	185,876	0	0	48,219	0	264,098	0		264,098	71		
72	Section E - CHARGES FOR FEES AND SERVICE											72		
73	Water							0		A91	0	73		
74	Sewer							0	228,001	A80	228,001	74		
75	Electric							0		A92	0	75		
76	Gas							0	1,168,881	A93	1,168,881	76		
77	Parking							0		A60	0	77		
78	Airport							0		A01	0	78		
79	Landfill/garbage	108,387						108,387		A81	108,387	79		
80	Hospital							0		A36	0	80		

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF LENOX						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)							
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81				
82	Transit							0		A94	0	82				
83	Cable TV							0		T15	0	83				
84	Internet							0		A03	0	84				
85	Telephone							0		A03	0	85				
86	Housing authority							0		A50	0	86				
87	Storm water							0		A80	0	87				
88	Other:											88				
89	Nursing home							0		A89	0	89				
90	Police service fees	494						494		A89	494	90				
91	Prisoner care							0		A89	0	91				
92	Fire service charges							0		A89	0	92				
93	Ambulance charges							0		A89	0	93				
94	Sidewalk street repair charges							0		A44	0	94				
95	Housing and urban renewal charges							0		A50	0	95				
96	River port and terminal fees							0		A87	0	96				
97	Public scales							0		A89	0	97				
98	Cemetery charges		7,277					7,277		A03	7,277	98				
99	Library charges		21					21		A89	21	99				
100	Park, recreation, and cultural charges	102,596						102,596		A61	102,596	100				
101	Animal control charges							0		A89	0	101				
102	Other charges - Specify	273						273			273	102				
103								0			0	103				
104	TOTAL CHARGES FOR SERVICE	211,750	7,298	0	0	0	0	219,048	1,396,882		1,615,930	104				
105												105				
106	Section F - SPECIAL ASSESSMENTS							0		U01	0	106				
107	Section G - MISCELLANEOUS											107				
108	Contributions	209	17,543					17,752		U99	17,752	108				
109	Deposits and sales/fuel tax refunds							0		U99	0	109				
110	Sale of property and merchandise	3,731	21,093					24,824		U11	24,824	110				
111	Fines	1,905						1,905		U30	1,905	111				
112	Internal service charges							0		NR	0	112				
113	Other miscellaneous - Specify		76					76			76	113				
114	Reimbursements	1,443						1,443			1,443	114				
115								0			0	115				
116								0			0	116				
117								0			0	117				
118								0			0	118				
119								0			0	119				
120	TOTAL MISCELLANEOUS	7,288	38,712	0	0	0	0	46,000	0		46,000	120				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued					CITY OF LENOX		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	608,098	409,970	31,965	76,561	48,309	0	1,174,903	1,403,423		2,578,326	121
122												122
123	Section H - OTHER FINANCING SOURCES											123
124	Proceeds of capital asset sales							0		NR	0	124
125	Proceeds of long-term debt (Excluding TIF internal borrowing)					50,600		50,600		NR	50,600	125
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126
127	Regular transfers in and interfund loans	6,471	20,425			5,618		32,514	45,906		78,420	127
128	Internal TIF loans and transfers in							0			0	128
129								0			0	129
130								0			0	130
131	TOTAL OTHER FINANCING SOURCES	6,471	20,425	0	0	56,218	0	83,114	45,906		129,020	131
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	614,569	430,395	31,965	76,561	104,527	0	1,258,017	1,449,329		2,707,346	132
133												133
134	Beginning fund balance July 1, 2015	530,195	626,646		44,473	269,573		1,470,887	1,250,615		2,721,502	134
135												135
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	1,144,764	1,057,041	31,965	121,034	374,100	0	2,728,904	2,699,944		5,428,848	136
137												137
138												138
139												139
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159												159

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016						CITY OF LENOX		<input type="checkbox"/> GAAP	<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
1	Section A — PUBLIC SAFETY											1
2	Police department/Crime prevention — Current operation	139,626	33,941					173,567		E62	173,567	2
3	Purchase of land and equipment							0		G62	0	3
4	Construction							0		F62	0	4
5	Jail — Current operation							0		E04	0	5
6	Purchase of land and equipment							0		G04	0	6
7	Construction							0		F04	0	7
8	Emergency management — Current operation	120						120		E89	120	8
9	Purchase of land and equipment							0		G89	0	9
10	Flood control — Current operation							0		E59	0	10
11	Purchase of land and equipment							0		G59	0	11
12	Construction							0		F59	0	12
13	Fire department — Current operation	17,375	12,920					30,295		E24	30,295	13
14	Purchase of land and equipment	4,244						4,244		G24	4,244	14
15	Construction							0		F24	0	15
16	Ambulance — Current operation							0		E32	0	16
17	Purchase of land and equipment							0		G32	0	17
18	Building inspections — Current operation							0		E66	0	18
19	Purchase of land and equipment							0		G66	0	19
20	Construction							0		F66	0	20
21	Miscellaneous protective services — Current operation							0		E66	0	21
22	Purchase of land and equipment							0		G66	0	22
23	Construction							0		F66	0	23
24	Animal control — Current operation	1,849						1,849		E32	1,849	24
25	Purchase of land and equipment							0		G32	0	25
26	Construction							0		F32	0	26
27	Other public safety — Current operation							0		E89	0	27
28	Purchase of land and equipment							0		G89	0	28
29								0			0	29
30								0			0	30
31								0			0	31
32								0			0	32
33								0			0	33
34								0			0	34
35								0			0	35
36								0			0	36
37								0			0	37
38								0			0	38
39								0			0	39
40	TOTAL PUBLIC SAFETY	163,214	46,861		0	0	0	210,075			210,075	40

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued					CITY OF LENOX		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation		88,154					88,154		E44	88,154	42
43	Purchase of land and equipment		63,700					63,700		G44	63,700	43
44	Construction							0		F44	0	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation	4,186						4,186		E44	4,186	48
49	Traffic control safety — Current operation							0		E44	0	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation		3,429					3,429		E44	3,429	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation							0		E44	0	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation							0		E81	0	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation							0		E01	0	59
60	Purchase of land and equipment							0		G01	0	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation	108,128						108,128		E81	108,128	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation	3,197	7,511					10,708		E89	10,708	65
66	Purchase of land and equipment							0		G89	0	66
67	Construction							0		F89	0	67
68								0			0	68
69								0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	TOTAL PUBLIC WORKS	115,511	162,794		0	0	0	278,305			278,305	80

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF LENOX		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation							0		E32	0	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation		26,254					26,254		E79	26,254	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	0	26,254		0	0	0	26,254			26,254	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
112												112
113												113
114												114
115												115
116												116
117												117
118												118
119												119
120												120



Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued					CITY OF LENOX		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (g))	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	32,127	4,423					36,550		E52	36,550	122
123	Purchase of land and equipment							0		G52	0	123
124	Construction							0		F52	0	124
125	Museum, band, theater — Current operation							0		E61	0	125
126	Purchase of land and equipment							0		G61	0	126
127	Parks — Current operation	1,044	7,790					8,834		E61	8,834	127
128	Purchase of land and equipment							0		G61	0	128
129	Construction							0		F61	0	129
130	Recreation — Current operation	112,543	27,587					140,130		E61	140,130	130
131	Purchase of land and equipment		27,174					27,174		G61	27,174	131
132	Construction							0		F61	0	132
133	Cemetery — Current operation	5,000	5,852					10,852		E03	10,852	133
134	Purchase of land and equipment							0		G03	0	134
135	Community center, zoo, marina, and auditorium	3,114	132					3,246		E61	3,246	135
136	Other culture and recreation	9						9		E61	9	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	TOTAL CULTURE AND RECREATION	153,837	72,958		0	0	0	226,795			226,795	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation							0		E89	0	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation	11,534						11,534		E89	11,534	143
144	Purchase of land and equipment							0		G89	0	144
145	Housing and urban renewal — Current operation							0		E50	0	145
146	Purchase of land and equipment							0		G50	0	146
147	Construction							0		F50	0	147
148	Planning and zoning — Current operation	92						92		E29	92	148
149	Purchase of land and equipment							0		G29	0	149
150	Other community and economic development — Current operation							0		E89	0	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction							0		F89	0	152
153	TIF Rebates			31,965				31,965		E89	31,965	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	11,626	0	31,965	0	0	0	43,591			43,591	154
155	TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"											155
156												156
157												157
158												158

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF LENOX		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	9,251	493					9,744		E29	9,744	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	48,065	18,625					66,690		E23	66,690	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation	633						633		E89	633	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation	5,531						5,531		E25	5,531	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation	20,549	104					20,653		E31	20,653	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation	41,103						41,103		E89	41,103	171
172	Other general government — Current operation	-418						-418		E89	-418	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	124,714	19,222	0	0	0	0	143,936			143,936	176
177	Section G — DEBT SERVICE				75,307			75,307			75,307	177
178								0			0	178
179								0			0	179
180								0			0	180
181								0			0	181
182	TOTAL DEBT SERVICE	0	0	0	75,307	0	0	75,307			75,307	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184	Roads					252,490		252,490			252,490	184
185	Water					48,219		48,219			48,219	185
186	Sewer & Sewage					49,967		49,967			49,967	186
187	Subtotal Regular Capital Projects	0	0			0	350,676	0			350,676	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189								0			0	189
190								0			0	190
191								0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192
193	TOTAL CAPITAL PROJECTS	0	0	0	0	350,676	0	350,676			350,676	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	568,902	328,089	31,965	75,307	350,676	0	1,354,939			1,354,939	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF LENOX		<input type="checkbox"/> GAAP	<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF Special revenue	Debt service	Capital projects	Permanent Fund	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation									E91	0	198
199	Purchase of land and equipment									G91	0	199
200	Construction									F91	0	200
201	Sewer and sewage disposal — Current operation								146,036	E80	146,036	201
202	Purchase of land and equipment									G80	0	202
203	Construction									F80	0	203
204	Electric — Current operation									E92	0	204
205	Purchase of land and equipment									G92	0	205
206	Construction									F92	0	206
207	Gas Utility — Current operation								1,087,657	E93	1,087,657	207
208	Purchase of land and equipment									G93	0	208
209	Construction									F93	0	209
210	Parking — Current operation									E60	0	210
211	Purchase of land and equipment									G60	0	211
212	Construction									F60	0	212
213	Airport — Current operation									E01	0	213
214	Purchase of land and equipment									G01	0	214
215	Construction									F01	0	215
216	Landfill/Garbage — Current operation									E81	0	216
217	Purchase of land and equipment									G81	0	217
218	Construction									F81	0	218
219	Hospital — Current operation									E36	0	219
220	Purchase of land and equipment									G36	0	220
221	Construction									F36	0	221
222	Transit — Current operation									E94	0	222
223	Purchase of land and equipment									G94	0	223
224	Construction									F94	0	224
225	Cable TV, telephone, Internet — Current operation									E03	0	225
226	Purchase of land and equipment									G03	0	226
227	Housing authority — Current operation									E50	0	227
228	Purchase of land and equipment									G50	0	228
229	Construction									F50	0	229
230	Storm water — Current operation									E80	0	230
231	Purchase of land and equipment									G80	0	231
232	Construction									F80	0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF LENOX		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237
238	Other business type — Current operation									E89	0	238
239	Purchase of land and equipment									G89	0	239
240	Construction									F89	0	240
241												241
242	Enterprise Debt Service										0	242
243	Enterprise Capital Projects										0	243
244	Enterprise TIF Capital Projects										0	244
245	Internal service funds — Specify											245
246											0	246
247											0	247
248											0	248
249											0	249
250											0	250
251	TOTAL BUSINESS TYPE ACTIVITIES								1,233,693		1,233,693	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	568,902	328,089	31,965	75,307	350,676	0	1,354,939	1,233,693		2,588,632	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254
255	Regular transfers out	5,425	27,089					32,514	45,906		78,420	255
256	Internal TIF loans/repayments and transfers out							0			0	256
257								0			0	257
258	TOTAL OTHER FINANCING USES	5,425	27,089	0	0	0	0	32,514	45,906		78,420	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	574,327	355,178	31,965	75,307	350,676	0	1,387,453	1,279,599		2,667,052	259
260												260
261	Ending fund balance June 30, 2016:											261
262	Governmental:											262
263	Nonspendable							0			0	263
264	Restricted		701,863					701,863			701,863	264
265	Committed				45,727	23,424		69,151			69,151	265
266	Assigned							0			0	266
267	Unassigned	570,437						570,437			570,437	267
268	Total Governmental	570,437	701,863	0	45,727	23,424	0	1,341,451			1,341,451	268
269	Proprietary								1,420,345		1,420,345	269
270	Total ending fund balance June 30, 2016	570,437	701,863	0	45,727	23,424	0	1,341,451	1,420,345		2,761,796	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	1,144,764	1,057,041	31,965	121,034	374,100	0	2,728,904	2,699,944		5,428,848	271
272												272

**Cell:** B36

**Comment:** Report amounts legally required to be maintained intact such as permanent funds and amounts not in a spendable form such as inventories and prepaids.

**Cell:** B37

**Comment:**

Report balances which are restricted by law, grantors or enabling legislation. Examples include road use tax, special levies (insurance, employee benefits, debt service, etc.), local option sales tax, TIF, unspent debt proceeds.

**Cell:** B38

**Comment:** Amounts that can only be used for specific purposes established by formal action of the City Council taken prior to the end of the fiscal year (the amount may be determined in the subsequent period).

Examples: Through formal action the Council commits a portion of the General Fund for a future project, the amount would be reported as committed in the General Fund.

Likewise, if the City transferred the committed funds to the Capital Project Fund, the amount would be reported as committed in the Capital Project Fund.

**Cell:** B39

**Comment:** Amounts which are constrained by the City's intent to be used for specific purposes which are neither restricted or committed. Intent should be expressed by the City Council or an individual or committee the City Council has delegated the authority to. Assigned funds should NOT be reported if they result in a deficit in the unassigned balance.

**Cell:** B40

**Comment:** Remaining or residual classification for the General Fund.

Deficit balances in funds other than the General Fund should be reported as unassigned.

<b>Part III INTERGOVERNMENTAL EXPENDITURES CITY OF LENOX</b> Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. <i>Enter amount, omit cents.</i>									
Purpose Correction..... Health..... Highways..... Transit subsidies..... Libraries..... Police protection..... Sewerage..... Sanitation..... All other.....	Amount paid to other local governments M05 \$ M32 M44 M94 M52 M62 M80 M81 M89 \$							Purpose Highways..... All other.....	Amount paid to State L44 \$ L89 \$
<b>Part IV SALARIES AND WAGES</b> Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.									
Total salaries and wages paid.....								Amount - Omit cents Z00 \$	334,697
<b>Part V DEBT OUTSTANDING, ISSUED, AND RETIRED</b>									
<b>A. Long-term debt</b>		Debt during the fiscal year		Debt Outstanding JUNE 30, 2016				Interest paid this year	
Purpose	Debt outstanding JULY 1, 2015 (a)	Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	(h)	
1. Water utility	19U \$	29U \$	39U \$	49U \$	49U \$	49U \$	49U \$	I91 \$	
2. Sewer utility	19U	29U	39U	49U	49U	49U	49U	I89	
3. Electric utility	19U	29U	39U	49U	49U	49U		I92	
4. Gas utility	19U	29U	39U	49U	49U	49U		I93	
5. Transit-bus	19U	29U	39U	49U	49U	49U		I94	
6. Industrial Revenue	19T	24T	34T		44T	44T		I89	
7. Mortgage revenue	19T	24T	34T		44T	44T		I89	
8. TIF revenue	19U	29U	39U	49U	49U	49U	49U	I89	
9. Roads	19U 495,000	29U	39U	49U 435,000	49U	49U	49U	I89 15,307	
10.	19U	29U	39U	49U	49U	49U	49U	I89	
11.	19U	29U	39U	49U	49U	49U	49U	I89	
12.	19U	29U	39U	49U	49U	49U	49U	I89	
13.	19U	29U	39U	49U	49U	49U	49U	I89	
14.	19U	29U	39U	49U	49U	49U	49U	I89	
Total long-term debt	495,000	0	0	435,000	0	0	0	15,307	
<b>B. Short-term debt</b>		Amount - Omit cents							
Outstanding as of JULY 1, 2015				61V \$					
Outstanding as of JUNE 30, 2016				64V \$					
<b>Part VI DEBT LIMITATION FOR GENERAL OBLIGATION BONDS</b>				Amount - Omit cents					
Assessed Valuations by Levy Authority and County, AY2014/FY2016									
Actual valuation -- January 1, 2014				\$	53,637,404	x .05 = \$	2,681,870		
<b>Part VII CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2016</b>									
Type of asset	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)	Total (e)				
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	W01	W31	W61						
	\$	\$				2,761,796	2,761,796		
REMARKS						V98			